

APPENDICES

Appendix A
SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2016

Details	Original Loan Amount	Interest Rate	Loan Number	Redeemable	Balance at 2015/06/30 Register	Received during the Period	Redeemed/ Written Off during Period	Balance at 2016/06/30 Register
ANNUITY LOANS	R				R	R	R	R
ABSA - 30 4406 6677	13 300 000	Prime minus 0,25%	1	2 021	12 615 984	-	2 221 839	10 394 145
Total Annuity Loans	13 300 000				12 615 984	-	2 221 839	10 394 145
TOTAL EXTERNAL LOANS	13 300 000				12 615 984	-	2 221 839	10 394 145

Appendix F
Disclosures of Grants and Subsidies in terms of Section 123 MFMA, 56 OF 2003

Name of Grants	Name of organ of state or municipal entity	Quarterly Receipts				Quarterly Expenditure				Grants and Subsidies delayed/ withheld	Reasons for delay/ withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework
		Sept	Dec	March	June	Sept	Dec	March	June			
Financial Management Grant	National Treasury	1 250 000				247 873	288 530	382 362	350 255	None	N/A	Yes
Rural Roads Assets Management Systems Grant	National Treasury	1 185 000	450 000	1 000 000		376 680	926 180	237 089	1 258 820	None	N/A	Yes
Expanded Public Works Programme	LGSETA	250 000	165 673	300 000			321 510	13 800	64 721	None	N/A	Yes
		2 685 000	615 673	1 300 000	0	624 553	1 665 493	633 251	1 677 376			

Appendix G(1): Budgeted Financial Performance (Revenue and Expenditure by Standard Classification)
for the year ended 30 June 2017

Description	2016/2017											2015/2016			
	Original Budget	Budget Adjustments (l.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (l.o. s31 of the MFMA)	Virement (l.o. Council approved by law)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Reinstated Outcome
Revenue - Standard	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Governance and administration	118 399 900	2 448 949	120 848 849	-		120 848 849	122 993 641	-	(2 143 792)	10					
Executive and council	114 912 000	504	114 912 504			114 912 504	114 914 650		(2 146)	(0)	100				
Budget and treasury office	3 487 900	2 090 180	5 578 080			5 578 080	7 905 056		(2 326 976)	(42)	227				
Corporate services		359 265	359 265			359 265	173 935		185 330	52	#DIV/0!				
Community and public safety		28 610	28 610			28 610	28 610		-	-	-				
Community and social services		29 610	29 610			29 610	29 610		-	-	#DIV/0!				
Public safety															
Economic and environmental services		411 970	411 970			411 970	451 521		(39 551)	#DIV/0!	#DIV/0!				
Planning and development							20		(20)	#DIV/0!	#DIV/0!				
Road transport															
Environmental protection		411 970	411 970			411 970	451 501		(39 531)	(10)	#DIV/0!				
Trading services		-	-				-		-						
Electricity		-	-				-		-						
Water															
Waste water management															
Waste management															
Other															
Total Revenue - Standard	118 399 900	2 891 529	121 291 429	0	0	121 291 429	123 474 172	0	-2 183 343	#DIV/0!					
Expenditure - Standard															
Governance and administration	88 065 204	3 724 151	91 789 355	-	-	91 789 355	79 823 019	-	11 966 336	85	89				
Executive and council	48 734 954	2 604 808	51 339 762			51 339 762	43 501 777		7 837 985	89	89				
Budget and treasury office	17 771 098	(97 923)	17 673 175			17 673 175	15 714 602		1 958 573	89	88				
Corporate services	21 559 152	1 217 266	22 776 418			22 776 418	20 606 640		2 169 778	90	96				
Community and public safety	10 184 474	(31 153)	10 153 321			10 153 321	7 044 410		3 108 911	69	69				
Community and social services	10 184 474	(31 153)	10 153 321			10 153 321	7 044 410		3 108 911	69	69				
Public safety															
Economic and environmental services	17 415 426	(614 545)	16 800 881	-	-	16 800 881	16 138 311		662 570						
Planning and development	6 150 804	(51 346)	6 099 458			6 099 458	6 599 867		(500 409)	103	107				
Road transport															
Environmental protection	11 264 622	(563 199)	10 701 423			10 701 423	9 538 444		1 162 979	89	85				
Trading services															
Electricity															
Water															
Waste water management															
Waste management															
Other	1 000 000	1 000	1 001 000	-	-	1 001 000	1 000 000	-	1 000	100	100				
Total Expenditure - Standard	116 665 104	3 078 453	119 744 557	-	-	119 744 557	104 005 740	-	15 738 817						
Surplus(Deficit) for the year	1 734 796	(187 924)	1 546 872	-	-	1 546 872	19 469 032	-	(17 922 160)	#DIV/0!	-				

Appendix G(2): Actual versus Budget (Revenue and Expenditure by Municipal Vote)

Vote Description	2015/2017										2015/2016				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Revenue by Vote	Original Budget	Budget Adjustments (Ito. 628 and 631 of the MFA)	Final adjustments Budget	Shifting of funds (Ito. 631 of the MFA)	Virement (Ito. Council approved by law)	Final Budget	Actual Outcome	Unauthorized expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFA	Balance to be recovered	Retained of Audited Outcome
Vote 1 - Executive Mayor															
Vote 2 - Speaker															
Vote 3 - Mayoral Committee	114 912 000	-	114 912 000	259 245	-	114 912 000	114 912 402	245	(402)	100 MDVOI	MDVOI				
Vote 4 - Council General							1 744		(1 744) MDVOI	100 MDVOI	MDVOI				
Vote 5 - Municipal Manager							7 905 056		(2 326 976)	142 MDVOI	MDVOI	227			
Vote 6 - Budget & Treasury	3 487 900	2 090 180	5 578 080	-	-	5 578 080	165 673		185 327	47 MDVOI	MDVOI				
Vote 7 - Corporate Services	-		351 000			351 000									
Vote 8 - Human Resources															
Vote 9 - Information Technology															
Vote 10 - Property			8 265			8 265	8 262		3	100 MDVOI	MDVOI				
Vote 11 - Municipal Support															
Vote 12 - Planning & Development															
Vote 13 - Community & Social Services			29 610			29 610	29 610		(20)						
Vote 14 - Environmental Health Services			411 970			411 970	451 501		(98 531)	110 MDVOI	MDVOI				
Vote 15 - Tourism															
Total Revenue by Vote	118 399 900	2 090 180	121 291 429	-	-	121 291 429	123 474 772	-	(2 183 343)						
Expenditure by Vote															
Vote 1 - Executive Mayor	10 173 385	659 692	10 833 278	-	-	10 833 278	8 973 229		1 860 049	83					
Vote 2 - Speaker	3 723 628	78 927	3 800 555	-	-	3 800 555	3 924 241		478 314	87					
Vote 3 - Mayoral Committee	5 701 155	517 191	6 218 346	-	-	6 218 346	3 086 730		1 121 596	82					
Vote 4 - Council General	17 396 528	482 166	17 878 694	-	-	17 878 694	16 776 970		1 091 724	94					
Vote 5 - Municipal Manager	11 740 257	889 632	12 628 889	-	-	12 628 889	9 530 587		3 298 302	74					
Vote 6 - Budget & Treasury	17 771 098	(97 923)	17 673 175	-	-	17 673 175	15 714 602		1 958 573	89					
Vote 7 - Corporate Services	16 787 183	(39 245)	16 727 938	-	-	16 727 938	16 183 949		533 989	97					
Vote 8 - Human Resources															
Vote 9 - Information Technology															
Vote 10 - Property	4 791 989	1 256 511	6 048 480	-	-	6 048 480	4 412 691		1 635 789	73					
Vote 11 - Municipal Support															
Vote 12 - Planning & Development	6 150 804	(51 346)	6 099 458	-	-	6 099 458	6 599 867		(500 409)	108					
Vote 13 - Community & Social Services	10 184 474	(31 153)	10 153 321	-	-	10 153 321	7 044 410		3 108 911	69					
Vote 14 - Environmental Health Services	11 264 622	(563 199)	10 701 423	-	-	10 701 423	9 536 444		1 164 979	89					
Vote 15 - Tourism	1 000 000	1 000	1 001 000	-	-	1 001 000	1 000 000		1 000	100					
Total Expenditure by Vote	116 865 104	3 079 453	119 744 557	-	-	119 744 557	104 005 740	-	15 738 817						
Surplus(D deficit) for the year	1 734 796	(989 279)	1 548 872	-	-	1 548 872	19 469 032	-	(17 922 169)						

Appendix G(3): Reconciliation of Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2016/2017														2015/2016		
	Original Budget	Budget Adjustments (I to, e25 and e31 of the MFMA)	Final adjustments budget	Shifting of funds (I to, e31 of the MFMA)	Virement (I to Council approved by law)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Revised Audited Outcome		
Revenue By Source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
Property rates		-				-											
Property rates - penalties & collection charges		-				-											
Service charges - electricity revenue		-				-											
Service charges - water revenue		-				-											
Service charges - sanitation revenue		-				-											
Service charges - refuse revenue		-				-											
Service charges - other		-				-											
Rental of facilities and equipment		-				-											
Interest earned - external investments	1 840	1 940	3 780			3 780	5 588		1 808	148	304						
Interest earned - outstanding debtors	293	37	330			330	707		377	214	241						
Dividends received		-	-			-											
Fines		-				-											
Licences and permits		-				-											
Agency services		-				-											
Transfers recognised - operational	116 162	351	116 513			116 513	116 328		(185)	100	100						
Other revenue	105	525	630			630	811		181	129	772						
Gains on disposal of PPE	-	38	38			38	41		2	107	#DIV/0!						
Total Revenue (excluding capital transfers and contributions)	118 400	2 892	121 291	-	-	121 291	123 475	-	2 183			-	-	-	-		
Expenditure By Type																	
Employee related costs	71 465	(1 215)	70 270			70 270	63 204		7 066	90	88						
Remuneration of councillors	8 721	806	9 526			9 526	8 008		1 518	84	92						
Debt impairment	0	0	0			0	1 065		(1 065)	286 323	#DIV/0!						
Depreciation & asset impairment	8 030	-	8 030			8 030	3 453		4 597	43	43						
Finance charges	1 233	-	1 233			1 233	1 266		(33)	103	103						
Bulk purchases		-	-			-											
Other materials		-	-			-											
Contracted services	1 117	1 051	2 168			2 168	3 849		(1 681)	178	345						
Transfers and grants	3 550	502	4 052			4 052	4 027		25	99	113						
Other expenditure	22 530	1 889	24 419			24 419	18 941		5 478	78	84						
Loss on disposal of PPE		46	46			46	213		(167)	462	#DIV/0!						
Total Expenditure	116 895	3 080	119 745			119 745	104 008		15 739								
Surplus/(Deficit)	1 735	(189)	1 547			1 547	19 469		17 922	-	-						
Transfers recognised - capital						-											
Contributions recognised - capital						-											
Contributed assets						-											
Surplus/(Deficit) after capital transfers & contributions	1 735	(189)	1 547	-	-	1 547	19 469	-	17 922	-	-	-	-	-	-		
Taxation																	
Surplus/(Deficit) after taxation	1 735	(189)	1 547			1 547	19 469	-	17 922	-	-						
Attributable to minorities																	
Surplus/(Deficit) for the year	1 735	(189)	1 547			1 547	19 469	-	17 922	-	-						
Share of surplus/(deficit) of associate																	
Surplus/(Deficit) for the year	1 735	(189)	1 547			1 547	19 469	-	17 922	-	-						

Appendix G16: Reconciliation of TNA K5 Budgeted Capital Expenditure by vote, according classification and funding

Vote Description	2016/2017										2016/2018				
	Original Budget	Budget Adjustments (1 to 51 of the approved by law)	Final adjustments budget	Shifting of funds (1 to 51 of the approved by law)	Virement (1 to 51 of the approved by law)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in 2018 IFPA	Balance to be recovered	Finalised Audited Outcome	
Capital expenditure - Vote	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Recurrent expenditure - Vote															
Vote 1 - Executive Mayor	-	-	-			-									-
Vote 2 - Speaker															
Vote 3 - Mayoral Committee															
Vote 4 - Council General															
Vote 5 - Municipal Manager															
Vote 6 - Budget & Treasury															
Vote 7 - Planning & Development															
Vote 8 - Human Resources															
Vote 9 - Information Technology															
Vote 10 - Property															
Vote 11 - Municipal Support															
Vote 12 - Planning & Development															
Vote 13 - Community & Social Services															
Vote 14 - Environmental Health Services															
Vote 15 - Tourism															
Capital and grant expenditure sub-total	-	-	-			-									-
Block grant expenditure															
Vote 1 - Executive Mayor	35	-	35			35	29		6	82	82				
Vote 2 - Speaker	22	47	69			69	30		36	43	134				
Vote 3 - Mayoral Committee	91	18	107			107	30		67	37	43				
Vote 4 - Council General	-	508	508			508	314		184	62	40/70				
Vote 5 - Municipal Manager	12	376	388			388	38		22	54	62				
Vote 6 - Budget & Treasury	376	1 547	1 923			1 923	686		1 360	70	75				
Vote 7 - Planning & Development	66	(10)	56			56	48		8	89	75				
Vote 8 - Human Resources	-	-	-			-			-						
Vote 9 - Information Technology	-	-	-			-			-						
Vote 10 - Property	-	-	-			-			-						
Vote 11 - Municipal Support	-	-	-			-			-						
Vote 12 - Planning & Development	-	-	-			-			-						
Vote 13 - Community & Social Services	-	-	-			-			-						
Vote 14 - Environmental Health Services	-	-	-			-			-						
Vote 15 - Tourism	-	-	-			-			-						
Capital and grant expenditure sub-total	700	2 314	3 014			3 014	1 371	-	1 643	45	198				
Total Capital Expenditure - Vote	700	2 314	3 014			3 014	1 371	-	1 643	45	198				
Capital Expenditure - Standard															
Governance and administration	825	2 228	3 053			2 853	1 257		1 594	57	223				
Executive and Council	136	577	713			707	457		306	67	223				
Mayor's office	120	1 547	1 667			1 667	1 257		1 256	75	168				
Corporate services	66	64	130			130	120		10	25	168				
Community and public safety	-	51	51			51	38		13	75	40/60				
Community and social services	-	51	51			51	38		13	75	40/60				
Sport and recreation	-	-	-			-	-		-	-	-				
Police safety	-	-	-			-	-		-	-	-				
Infrastructure	75	12	111			111	78		20	-	44				
Planning and development	20	12	32			32	9		20	-	44				
Road transport	55	-	70			70	67		65	122					
Environmental protection	-	-	-			-	-		-	-	-				
Trading services	-	-	-			-	-		-	-	-				
Electricity	-	-	-			-	-		-	-	-				
Water supply	-	-	-			-	-		-	-	-				
Waste water management	-	-	-			-	-		-	-	-				
Waste management	-	-	-			-	-		-	-	-				
Other	-	-	-			-	-		-	-	-				
Total Capital Expenditure - Standard	700	2 281	3 014			3 014	1 371	-	1 632	45	195				
Excluded by:															
National Government	-	-	-			-	-		-	-	-				
Provincial Government	-	-	-			-	-		-	-	-				
District Municipality	-	-	-			-	-		-	-	-				
Local Municipality	-	-	-			-	-		-	-	-				
Transfer received - capital	-	-	-			-	-		-	-	-				
Public contributions & donations	-	-	-			-	-		-	-	-				
Borrowing	700	2 281	3 014			3 014	1 371		1 632	45	195				
Interventory grant and funds	700	2 281	3 014			3 014	1 371		1 632	45	195				
Total Capital Funding	700	2 281	3 014			3 014	1 371		1 632	45	195				

Appendix G(5): Reconciliation of Table A7 Budgeted Cash Flows

Description	2016/2017										2015/2016
	Original Budget	Budget Adjustments (11.0. s28)	Final adjustments budget	Final Budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Audited Outcome		
R thousand	1	2	3	6	7	9	10	11	12		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other	118 107	2 816	120 923	120 923	122 726	(1 803)	128.75	154.52	121 114		
Government - operating	105	525	630	630	811	(181)	99.84	33 141.79	307		
Government - capital	116 162	351	116 513	116 513	116 328	185			115 631		
Interest	1 840	1 940	3 780	3 780	5 588	(1 808)	147.82	287.99	5 176		
Dividends											
Payments	(108 342)	(3 072)	(111 414)	(111 414)	(100 989)	(10 426)			(106 459)		
Suppliers and employees	(103 560)	(2 570)	(106 129)	(106 129)	(99 723)	(6 407)	93.96	3 880.68	(102 906)		
Finance charges	(1 233)	–	(1 233)	(1 233)	(1 266)	33	102.67	#DIV/0!	(3 552)		
Transfers and Grants	(3 550)	(502)	(4 052)	(4 052)	–	(4 052)	–	–	–		
NET CASH FROM/(USED) OPERATING ACTIVITIES	9 764	(256)	9 509	9 509	21 738	(12 229)			14 655		
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					(552)	552	#DIV/0!	#DIV/0!	468		
Decrease (increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments		–	–	–		–	#DIV/0!	#DIV/0!	(757)		
Payments											
Capital assets	(700)	(1 756)	(3 014)	(3 014)	(1 371)	(1 643)	0	0	(757)		
NET CASH FROM/(USED) INVESTING ACTIVITIES	(700)	(2 314)	(3 014)	(3 014)	(1 923)	(1 091)			(289)		
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing	(2 234)	(2 234)	(2 234)	(2 234)	(2 222)	(12)	0	0	(2 146)		
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2 234)	(2 234)	(2 234)	(2 234)	(2 222)	(12)	0	0	(2 146)		
NET INCREASE/(DECREASE) IN CASH HELD	5 796	(11 996)	4 414	4 414	17 593	(11 757)			11 757		
Cash/cash equivalents at the year begin:	18 069	18 069	18 069	18 069	29 827	(24 937)			18 069		
Cash/cash equivalents at the year end:	23 865	6 073	22 483	22 483	47 420				29 827		